Exhibit B

Summary and Detailed Description of AlixPartners' Expenses

AlixPartners

Big Lots, Inc. 4900 E. Dublin Granville Road Columbus, OH 43081

Re: Expenses

Code: 20008940PA0003.1.32

| DATE | DESCRIPTION OF SERVICES | AMOUNT |
|------------|--|---------------|
| 02/01/2025 | Car Rental Rowan Steere 5 Days CMH - client site travel | 358.26 |
| 02/09/2025 | Taxi/Car Service Kent Percy Connecticut to EWR airport - client site travel | 228.00 |
| 02/10/2025 | Airfare Kent Percy 2025-02-10 EWR- CMH (round-trip, economy, client site travel) | 685.41 |
| 02/10/2025 | Airfare Jarod Clarrey 2025-02-10 STL- CMH (round-trip, economy, client site travel) | 568.95 |
| 02/10/2025 | Lodging Kent Percy Columbus Westerville Polaris Hotel - Westerville, OH 2025-02-10 2025-02-12 - Client site travel | 450.00 |
| 02/10/2025 | Group Meal with Client Kent Percy - Lunch - Kent Percy; Steve Hutkai - Columbus, OH - Out of town meal | 38.53 |
| 02/10/2025 | Individual Meal Kent Percy - Dinner - Columbus, OH - Out of town meal | 50.00 |
| 02/10/2025 | Taxi/Car Service Jarod Clarrey CMH airport to Client office - client site travel | 38.38 |
| 02/10/2025 | Individual Meal Jarod Clarrey - Dinner - Columbus, OH - Out of town meal | 28.65 |
| 02/10/2025 | Individual Meal Jarod Clarrey - Breakfast - Columbus, OH - Out of town meal | 2.29 |
| 02/10/2025 | Lodging Jarod Clarrey Columbus New Albany - Westerville, OH 2025-02-10 2025-02-12 - Client site travel | 293.58 |
| 02/11/2025 | Taxi/Car Service Kent Percy Hotel to CMH Airport - client site travel | 27.36 |
| 02/11/2025 | Individual Meal Kent Percy - Breakfast - Columbus, OH - Out of town meal | 12.20 |
| 02/11/2025 | Group Meal - Engagement Team Kent Percy - Lunch - Jarod Clarrey; Kent Percy - Columbus, OH - Out of town meal | 26.93 |
| 02/12/2025 | Taxi/Car Service Kent Percy Client to Hotel - client site travel | 25.57 |

AlixPartners

Big Lots, Inc. 4900 E. Dublin Granville Road Columbus, OH 43081

Re: Expenses

Code: 20008940PA0003.1.32

| DATE | DESCRIPTION OF SERVICES | AMOUNT |
|----------------|---|---------------|
| 02/12/2025 | Taxi/Car Service Kent Percy EWR Airport to New York - client site travel | 105.20 |
| 02/12/2025 | Taxi/Car Service Jarod Clarrey Hotel to CMH airport - client site travel | 57.18 |
| 02/12/2025 | Individual Meal Jarod Clarrey - Breakfast - Columbus, OH - Out of town meal | 16.75 |
| 02/12/2025 | Parking/Tolls Jarod Clarrey | 69.00 |
| 02/15/2025 | Car Rental Kent Percy 2 Days Columbus, OH - client site travel | 221.70 |
| 02/19/2025 | Taxi/Car Service Kent Percy Connecticut to EWR Airport - client site travel | 228.00 |
| Total Expenses | | 3,531.94 |

AlixPartners

Big Lots, Inc. 4900 E. Dublin Granville Road Columbus, OH 43081

Client: 20008940Pa0003

| Expenses | | Amount |
|-----------------------|-----|----------|
| Airfare | | 1,254.36 |
| Ground Transportation | | 709.69 |
| Lodging | | 743.58 |
| Meals | | 175.35 |
| Parking & Tolls | | 69.00 |
| Rental Car | | 579.96 |
| Total Expenses | USD | 3,531.94 |